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# BLUEPRINT FOR REFORM

## The Auditor's Institute

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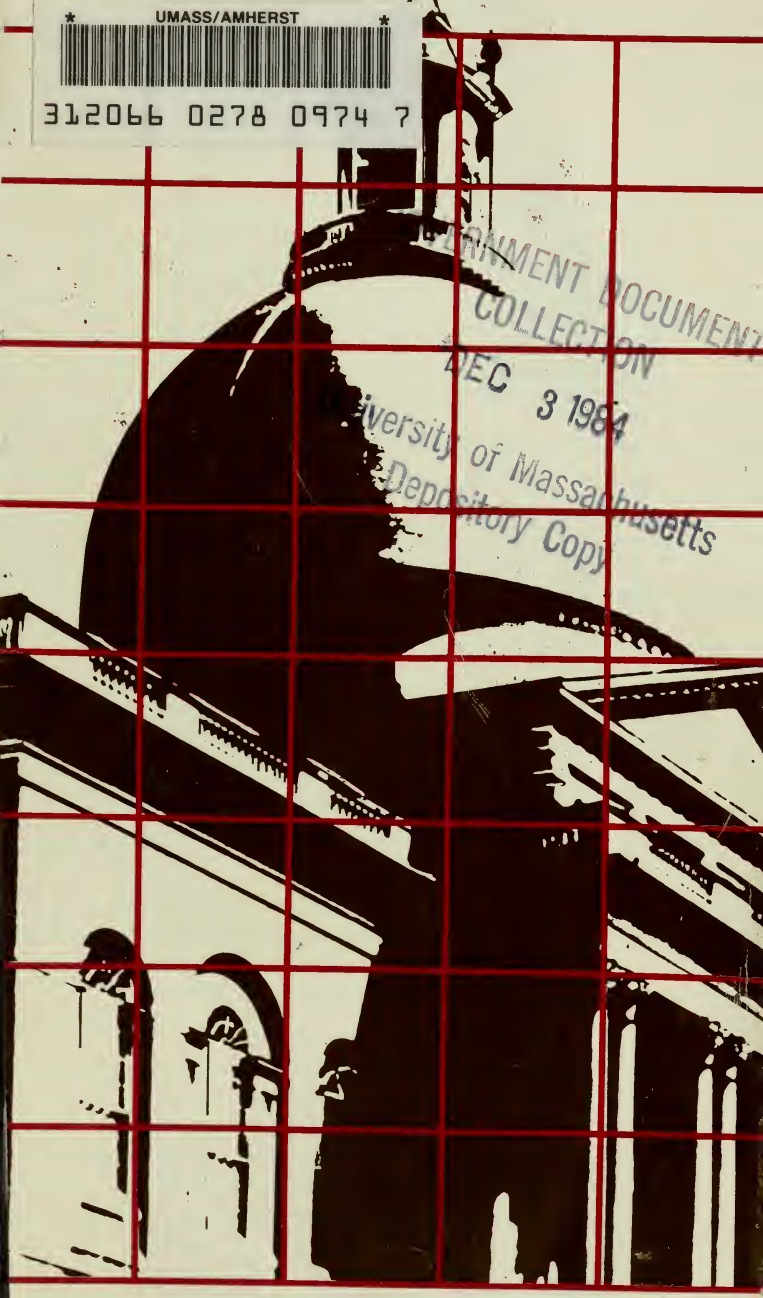

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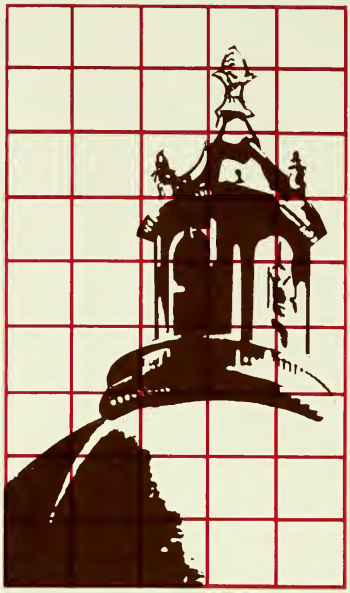
STATE AUDITOR'S OFFICE
JOHN J. FINNEGAN, AUDITOR



## Foreword by State Auditor John J. Finnegan

Since 1971, the Commonwealth's expenditures for purchased social and rehabilitative services have grown from approximately $25 million to some $372 million in fiscal year 1983.

Despite the fact that Massachusetts is a national leader in delivering human services to citizens who need and deserve them, the structure in place to deliver these services has structural deficiencies reflecting mismanagement, waste, and abuse.

In an effort to address deficiencies in the human services purchase procedures, the State Auditor's Office has produced the **Blueprint for Reform.**

This comprehensive analysis of the state's purchase-of-services structure makes specific suggestions for changes that will improve the delivery of human services. I recognize that improvement in the economy, efficiency, and quality of human services delivery can be attained only if the parties involved in the services' delivery system understand how the system works and what the state requires.

Because reform of the state's purchaseof-services structure is so important, my office is breaking new ground by establishing the Auditor's Institute. Eventually, this Institute will provide training in financial and operations management, state procedures, and auditing to ALL private vendors under contract with the Commonwealth.

As State Auditor, I am convinced that the recommendations contained in the **Blueprint for Reform,** coupled with the work of the Institute, will bring about improvements in the delivery of the social and rehabilitative services that professionals in the human services community have worked to establish and maintain. Giving overdue attention to human services providers and to those state agencies that interface with them is a starting point. I welcome you to join me in this endeavor.

## What Is The Auditor's Institute?

It is a learning center established by State Auditor John J. Finnegan, under the auspices of the Division of Continuing Education at the University of Massachusetts/Boston, to offer training in finance and management to managers in the public, quasi-public, and private sectors.

## Where And When Will The Institute Be Established?

Current plans call for the Institute to offer training at convenient locations across the state through the University of Massachusetts/Boston. Sessions will begin in the fall of 1984. Specific details about curriculum, dates, and registration will be announced by the State Auditor's Office this summer. Initially, this program will be directed to mid-level administrators of government

and human service vendor agencies, members of vendor boards of directors, and supervisory-level auditors.

## What Specific Subject Areas Will Be Addressed In Institute Curricula?

The Tier One program will provide participants with training in the fundamentals of bookkeeping, bookkeeping systems, and fund accounting. Private vendors enrolled in the Tier One program will benefit directly by learning the differences between state and private sector accounting procedures. The curriculum also includes principles of record-retention, procedures for contract management, and auditing. The auditing concentration will include an introduction to audit standards and the procedures of the State Auditor's Office (SAO). The course will also include a section on operational planning and management and will conclude with a section on the fundamentals of data processing.

## Who Will Develop The Curricula?

Curricula will be developed by the State Auditor's Office in consultation with the Division of Continuing Education at the University of Massachusetts/ Boston.

## How Long Will The Institute's Programs Run?

Plans call for intensive 42-hour programs of relevant instruction with more detailed information to be announced later this year.

## What About Registration And Tuition?

The SAO will announce specific details about when and how to register

during the summer of 1984. There will be a modest tuition charge.

## Who Are The Instructors?

Qualified professionals with unique perspectives on state contract administration and auditing — encompassing finance and management — will instruct enrollees. Management-level enrollees will learn from credentialled instructors how the state's purchase-of-service and auditing systems can work for all parties concerned.

## Why Should I Attend?

The Auditor's Institute presents a unique opportunity for private vendors with state contracts to obtain relevant, quality instruction in financial affairs, management practices, and auditing from professionals at minimal cost.

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